



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
DIR LOWER
AUDIT YEAR 2012-13**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
BTR	Black Topping of Road
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DG	Director General
DSM	District Support Manager
EDO	Executive District Officer
E&SE	Elementary and Secondary Education
ESR	Education Sector Reform
F&P	Finance and Planning
GFR	General Financial Rules
GI	Galvanized Iron
IPSAS	International Public Sector Accounting Standards
LG & RDD	Local Government and Rural Development Department
OPD	Out door Patient Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission Proforma-I
PPHI	People's Primary Health Care Initiative
RDA	Regional Directorate of Audit
RHC	Rural Health Center
SRO	Statutory Regulatory Order
THQ	Tehsil Headquarter
W&S	Works and Services

Preface

Articles 169 &170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of District Fund and Public Account of District Government.

The report is based on audit of the accounts of various offices of District Government, Dir Lower for the financial year 2011-12. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2012-13 on test check basis with a view to reporting significant findings to the relevant stakeholders.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

Most of the observations included in this Report have been finalized in the light of written responses of the Departments and discussion in the DAC meetings.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended), for transmission to the appropriate legislative forum.

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)

Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA), Swat, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of five District Governments namely Swat, Chitral, Dir Upper, Dir Lower and Shangla, respectively. This Regional Directorate has a human resource of 12 officers and staff, a total of 3,636 man days. The annual budget amounted to Rs5.598 million. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes/ projects.

District Government, Dir Lower conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended). It comprises one Principal Accounting Officer (PAO) covering seven groups of offices i.e. Finance & Planning, Revenue, Works & Services, Education, Health, Community Development and Agriculture. Financial provisions of the Ordinance describe the Government as District Local Fund and Public Account for which Annual Budget Statement is authorized by the District Nazim/Administrator in the form of budgetary grants.

Administratively, District Dir Lower is subdivided into two Tehsils namely, Timargara and Samarbagh. District Administration comprises of Zilla Nazim/District Administrator and District Coordination Officer.

a. Audit Objectives

Audit was conducted to ensure that:

1. Moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent.
2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending the public money.

3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and allocation of revenue were done in accordance with the law and there was no leakage of revenue which legally should come to Government.

b. Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Khyber Pakhtunkhwa LGO,2001 (as amended), GFR Vol-I, II, Delegation of Financial Powers and other relevant overriding laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws.

The selection of the audit formations i.e. DDOs was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls. Sample size selected in the audited formations ranged between 15% to 30%.

c. Expenditure audited

Total expenditure of the District Government Dir Lower for the financial year 2011-12, was Rs3,549.097 million covering one PAO and 124 formations. Out of this RDA, Swat audited an expenditure of Rs625.053 million which, in terms of percentage, is 17.61 % of auditable expenditure. Five formations were planned in Audit Plan and 100% achievement against the planned activities was made.

d. Receipts audited

The receipts of District Dir Lower for the financial year 2011-12, were Rs18.793 million. Out of this, RDA Peshawar audited receipts of Rs15.660 million which, in terms of percentage, is 83.32 % of auditable receipts.

e. Recoveries at the instance of audit

Recovery of Rs120.319 million was pointed out during the audit. However recovery of Rs0.882 million was effected till the finalization of this report. Out of the total recoveries, Rs120.319 million was not in the notice of the executive before audit.

f. Desk Audit

The audit year 2012-13 witnessed intensive application of desk audit techniques in RDA. This was facilitated through internet and review of permanent files which helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. Desk Audit greatly facilitated the identification of high risk areas for substantive testing in the field.

g. Changes in Rules, Practices and Systems

On pointation of audit, the management of the District Government agreed to conduct physical verification of the government assets. The management also agreed to deposit various government dues into government treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which they agreed.

h. Key audit findings of the report;

- i. Non production of record of Rs70.103 million was noted in one case.¹
- ii. Irregularity/ non compliance of Rs196.088 million was noted in six cases.²
- iii. Internal control weaknesses of Rs5.068 million was noted in two cases.³

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.6

³ Para 1.2.3.1 & 1.2.3.2

Minor irregularities/weaknesses pointed out during the audit are being pursued separately with the authorities concerned, as detailed at Annex-A.

Recommendations

- i. Disciplinary actions needs to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. All sectors of District Government need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts needs to be ensured.
- v. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.
- vi. Decisions taken in DAC meetings need to be implemented.

SUMMARY TABLES & CHARTS

Table 1 Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	3,567.890
2	Total formations in audit jurisdiction	124	3,567.890
3	Total Entities (PAO) Audited	01	3,567.890
4	Total formations Audited	05	640.713
5	Audit & Inspection Reports	05	640.713
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observation Classified by Categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	196.088
3.	Weak Internal controls relating to financial management	5.068
4.	Others	70.103
Total		271.259

Table 3 Outcome Statistics**(Rs in million)**

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1.	Outlays Audited	3.993	206.416	18.793	414.644	640.713	508.828
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	198.205	2.951	70.103	271.259	127.412
3.	Recoveries Pointed Out at the instance of Audit	-	117.368	-	2.925	120.319	110.245
4.	Recoveries Accepted /Established at the instance of Audit	-	99.373	-	-	99.373	0.514
5.	Recoveries Realized at the instance of Audit	-	-	-	0.882	0.882	0.251

Table 4: Table of Irregularities pointed out**(Rs in million)**

S.No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	96.715
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4.	Quantification of weakness of internal control systems.	5.068
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	99.373
6.	Non-production of record	70.103
7.	Others, including cases of accidents, negligence etc.	-
Total		271.259

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash).

CHAPTER 1

1.1 District Government Dir Lower

1.1.1 Introduction

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Khyber Pakhtunkhwa Local Government Ordinance 2001 (LGO 2001). District Offices are headed by Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the officers, branches, and/or sections of each district office. Following is the list of offices which manage the activities of District Government.

1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance and Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Revenue)
8. Executive District Officer (Works and Services)

Under Section 29 (k) of the Khyber Pakhtunkhwa LGO 2001, Executive District Officer (EDO) act as Departmental Accounting Officer for his respective group of offices and be responsible to the District Accounts Committee of the Zilla Council. All departments formed functions / activities under provisions of LGO, 2001 and Khyber Pakhtunkhwa District Government Rules of Business, 2001.

1.1.2 Brief comments on Budget and Expenditure 2011-12 (Variance analysis)

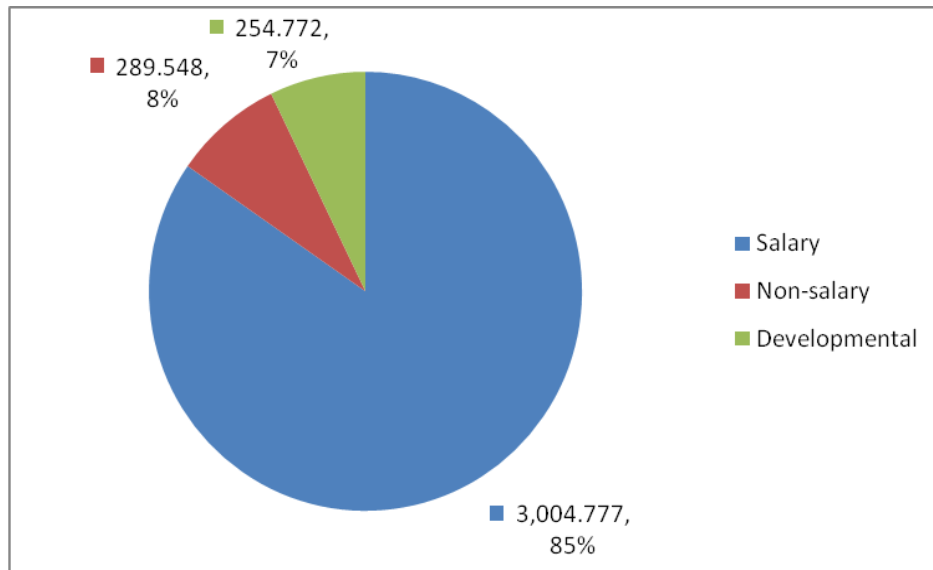
(Rs in million)

2011-12	Budget	Expenditure	Saving/Excess
Salary	3,183.701	3,004.777	-178.924
Non-salary	349.459	289.548	-59.911
Developmental	279.526	254.772	-24.754
Total	3,812.686	3,549.097	-263.589

A budget of Rs3,812.686 million was allocated, against which an expenditure of Rs3,549.097 million was incurred by the District Government, Dir Lower with a saving of Rs263.589 million during 2011-12.

EXPENDITURE 2011-12

(Rs in million)



Detail is given at Annex-B

1.1.3 Comments on the status of compliance with ZAC / PAC Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Details of PAC/ZAC meetings are given below:

S #	Audit Year	PAC/ZAC meeting convened /Not convened
1.	2002-03	ZAC convened
2.	2003-04	Not convened
3.	2004-05	Not convened
4.	2005-06	Not convened
5.	2006-07	Not convened
6.	2007-08	Not convened
7.	2008-09	Not convened
8.	2009-10	Not convened
9.	2010-11	Not convened
10.	2011-12	Not convened

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non-Production of Record - Rs71.103 million

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Executive District Officer Health Dir Lower incurred an expenditure of Rs71,103,108 on purchase of machinery and equipments for various Hospitals during 2011-12. Relevant record i.e. bidding documents was not produced to Audit.

S.No	Particular	Total Amount (Rs)
1	THQ Chakdara	42,865,997
2	RHC Asbar	4,038,179
3	RHC Mayar	12,099,466
4	RHC Munda	12,099,466
Total		71,103,108

Audit observed that non production of auditable record occurred due to weak internal controls, which resulted in non authentication of expenditure.

When reported in July 2012, Management stated that the Director General Health would be requested to provide record for audit. No record was produced till finalization of this Report.

In DAC meeting held on 13.12.2012, it was directed that Para referred PAC as no record was produced during DAC.

Audit recommends fixing responsibility on person(s) at fault.

AP 2 (2011-12)

1.2.2 Irregularity/ Non compliance

1.2.2.1 Non recovery of water charges -Rs92.977 million

Para 7 of GFR Vol-I provides that Government receipts should be properly assessed, realized and credited into Government treasury.

Executive Engineer Public Health Engineering Division, Dir Lower did not recover Government dues amounting to Rs92,976,695 on account of water charges during 2011-12. Detail is as under:

S.No	No of Connections	Arrears(Rs)
Sub Division Samarbagh	3460	21,741,780
Sub Division Timergara	13925	71,234,915
Total		92,976,695

Audit observed that non recovery of water charges occurred due to weak financial controls and non compliance of rules, which resulted in loss to Government.

When pointed out in July 2012, Management stated that detail reply would be submitted after verification of record. Neither reply was furnished nor recovery made till finalization of this Report.

Request for the convening of DAC meeting was made in September 2012. DAC meeting was not convened till finalization of this Report.

Audit recommends recovery of the Government dues and fixing responsibility on person(s) at fault.

AP 2 (2011-12) A/C-I

1.2.2.2 Loss due to non- operational water supply schemes -Rs74.06 million

According to Para 23 of GFR Volume-I, every controlling officer will be personally responsible for the loss sustained by Government through negligence or fraud on his part or on the part of his subordinate.

Executive Engineer Public Health Engineering Division, Dir Lower spent Rs63,227,000 on water supply schemes and paid Rs10,833,000 to PESCO for provision of electric connection to 18 water supply schemes. The scheme were closed/non functional since their completion date. No water connections were given to the community. Due to non functional status of the schemes not only the community is being deprived of the drinking water facilities but also valuable Machinery has been made vulnerable to loss. Moreover the Government is sustaining loss due to non receipts of water charges besides huge funds have been blocked. Detail at Annex-C

Audit observed that water supply schemes were non functional due weak internal controls, which resulted in loss to Government.

When reported in July 2012, Management stated that detail reply would be submitted after verification of record. Reply was not satisfactory as WS Schemes completed at huge costs were non functional.

Request for the convening of DAC meeting was made in September 2012. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation and fixing responsibility on person(s) at fault.

AP 8 & 7 (2011-12) A/C-I

1.2.2.3 Non credit of lapsed deposit into government revenue -Rs17.995 million

According to Para 399(iii) of CPWA Code balances unclaimed for more than three complete accounting years should be credited to government as lapsed deposits.

Executive Engineer C&W Division Dir Lower did not credit Rs17,995,000 unclaimed balances lying in deposit-II for more than three accounting years as lapsed deposit to government receipts during 2011-12. Detail at Annex-D.

Audit observed that non-crediting of lapsed deposits occurred due to weak financial controls, which resulted in loss to government.

When reported in November 2012, Management stated that the unclaimed security after verification of record would be credited to Government receipts. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made in November 2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and credit of lapsed deposits to government revenue.

AP 15 (2011-12) A/C-1

1.2.2.4 Non-deposit of Government revenue -Rs7.217 million

According to Rule 5 of GFR Vol-I money received as dues of government should be credited into Government account.

Executive Engineer C&W Division Dir Lower realized an amount of Rs7,217,058 as Government revenue during 2011-12. The amount was unauthorizedly retained in Deposit-V and did not deposit in government treasury.

Audit observed that non deposit of receipts into Government treasury occurred due to weak internal controls and non compliance of rules, which resulted in loss to Government.

When reported in November 2012, Management stated that the amount would be credited into Government treasury. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made in November 2012. DAC meeting was not convened till finalization of this Report.

Audit recommends crediting of the amount into Government treasury and fixing responsibility on person(s) at fault.

AP 14 (2011-12) A/C-I

1.2.2.5 Non Deduction of income tax -Rs2.951 million

According to section 153 (1) of the income tax ordinance, 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non resident person shall at the time of making payment deduct tax from the gross amount payable at the rate specified in Division–III of the first schedule @ 3.50% in case of National Tax Number holding suppliers.

EDO (Health) Dir Lower paid Rs86,967,694 on account of purchase of medicine, machinery and equipments to various suppliers. Income Tax @ 3.5% was not deducted from the suppliers as per detail below.

Item	Amount (Rs)	Income tax (Rs)
purchase of Medicines	15,988,584	462,681
purchase of Machinery and Equipments	71,103,108	2,488,597
Total	87,091,692	2,951,278

Audit observed that non deduction of income tax occurred due to non compliance with fiscal regulations, which resulted in loss to government.

When reported in July 2012, Management stated that all firms making supplies of medicines and equipments to flood affected districts in Khyber Pakhtunkhwa had been exempted from Income Tax during 2010-11 vide Government of Khyber Pakhtunkhwa Notification No.4(4) 279/2010/11096 dated 20-10-2010 and that the exemption had also been extended for the year 2011-12. Reply was not valid as no documentary proofs were shown to audit.

In the DAC meeting held on 13-12-2012, directed to produce Exemption Certificate/s applicable during the year 2011-12 within 30 days otherwise Income Tax amount has to be recovered. No progress was reported till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 1 (2011-12)

1.2.2.6 Loss to Government -Rs1.709 million

According to Clause 2 of the Contract Agreement requires that penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

According to FD Notification No. BO.I/FD/1-7/2008-09/CSR dated 30.3.2009 the competent authority is pleased to approve the Composite Schedule Rates-2009 (Quarter-I). All the works Department shall follow the CSR 2009 and Para (b) The PC-I of the schemes which have been approved on CSR-2008 and tenders approved. The de-escalation clause be applied to rationalize the cost of the schemes.

Executive Engineer C&W Division Dir Lower awarded the scheme "Construction of BTR Dhopa Sinzoo" to a Government contractor. The work was started on 05/02/2009 with completion period of 18 months i-e 03/08/2010. The work was delayed up to 6/2012 about 20 months. Penalty @10% amounting to Rs946,000 was not recovered instead a sum of Rs763,972 was paid as escalation cost in violation of the Finance Department notification referred above.

Audit observed that non recovery of penalty and payment of escalation occurred due to weak internal controls, which resulted in loss to Government.

When reported in November 2012, Management stated that detail reply would be furnished after verification of record. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made in November 2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 24 (2011-12) A/C-I

1.2.3 Internal Control Weaknesses

1.2.3.1 Non imposition of penalty for late completion –Rs3.936 million

Clause 2 of the Contract Agreement requires that penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

Executive Engineer C&W Division Dir lower incurred expenditure of Rs39,360,000 on the following works during 2011-12. The works were not completed in stipulated period. The local office was required to impose penalty @ 10% amounting to Rs3,936,000 for late completion, besides ensuring completion of the work.

S. No	Name of Work	name of contractor	Estimated Cost (Rs)	date of commencement	date of completion	10% penalty (Rs)
1	Improv of B.T Road Dapoor Balo Khan Wazir Gul Koroona	Muhammad Zamin Khan	7,378,000	4.02.2009	2/8/2010	737,800
2	Const of BT Road Gadala Malakand	Rabat Const	9,447,000	15.9.2009	14.02.2011	944,700
3	Const of BT Road Pato Noora Khail	Zain u Abidin	8,917,000	3.2.2009	2.8.2010	891,700
4	GGPS Babagam	Mian Gul Jan	7,660,000	30.7.2010	29.7.2011	766,000
5	Const of BT Road Gadala Malakand	Nadeem Khan	5,958,000	19.9.2009	18.02.2011	595,800
Total			39,360,000			3,936,000

Audit observed that delay in completion of works and non imposition of penalty occurred due to weak internal controls, which resulted into loss to government.

When reported in November 2012, Management stated that detailed reply would be furnished after scrutiny of record. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made in November 2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 20 (2011-12) A/C-1

1.2.3.2 Unjustified expenditure on Water Supply Schemes -Rs1.132 million

According to Para 10 of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money

Executive Engineer C&W Division Dir Lower incurred expenditure of Rs1,131,773 on electricity charges and repair/maintenance of water supply schemes during 2011-12. Audit holds that:

1. Electricity charges of Rs1,051,773 of Balambat colony in one year were absolutely unjustified whereas receipt there from was zero in the same year.
2. Repair & maintenance of Rs80,000 on water supply schemes, without receiving water charges, was unjustified.

Furthermore, no record was maintained by the local office of water users. Therefore, retention of water supply schemes with the C&W Department, payment of electric charges and bearing repair costs by this Department in the presence of a separate Water Supply & Sanitation Department is unjustified. Detail is given below:

S.No	Particular	Amount (Rs)
1	Electricity charges	1,051,773
2	Maintenance charges	40,000
3	Do	40,000
Total		1,131,773

Audit observed that non maintenance of record occurred due to non compliance with rules, which resulted in loss to Government.

When reported in November 2012, Management stated that the record of electricity bills would be shown to audit for verification where as proper authorization for repair & maintenance of tube wells of Rs80,000 has been given by EDO F&P.

In DAC meeting held on 13-12-2012, DAC did not agree to the contention of department and directed that a mechanism may be evolved in consultation with District Administration and District Finance under which different beneficiaries i.e. offices and residences share their respective portion of electricity and repair/maintenance related expenses. No progress was intimated till finalization of the Report.

Audit recommends fixing responsibility on person(s) at fault and implementation of DAC decision under intimation to Audit.

AP 37 (2011-12)

ANNEXURE

Annex-A

Detail of MFDAC Paras

(Rs in million)

S. No	Departments	AP No	Gist of Paras	Nature of Audit Observation	Amount
1	Health	4	Non Deposit of Ambulance charges	Misappropriation	138,000
2		5	Non credit of Auction money into Government treasury	Violation of rules	150,000
3		7	Misappropriation	Misappropriation	176,000
4		8	Non Supply of Machinery and Equipments	Violation of rules	69,294,000
5		10	Non Deduction of income tax	Violation of rules	106,000
6		11	Non imposition of Penalty	Violation of rules	124,000
7		14	Recovery of Rs 574,893 to payment of Sales Tax	Violation of rules	574,000
8		15	Unverified deposit of sales Tax amounting to	Violation of rules	1,124,000
9	PHE	27	Misclassification on account of Electricity charges	Violation of rules	57,000
10		28	Irregular expenditure on account of AOM&R	Violation of rules	7,467,000
11	DCO	29	Loss due unauthorized allotment of Government Quarters	Violation of rules	0
12		31	Irregular and un-authorized grant of Honoraria	Violation of rules	16,000
13	C&W	38	Overpayment due to allowing higher rate		287,000
14		40	Non deposit of Government Revenue	Violation of rules	167,000
15		41	Non realization of rent of lease land from petrol pumps	Violation of rules	336,000
16	PHE	1	Unauthorized payment without T.S	Violation of rules	103,947,000
17		3	Non credit of lapsed deposit into government revenue	Violation of rules	2,156,000
18		4	Non-deposit of Government revenue		91,000
19		6	Loss to Government due to award of work at higher rates	Overpayment	141,000
20		9	Where about of old replaced materials	Violation of rules	0
21		10	Non deduction of sales tax	Violation of rules	130,000
22		11	Non Deduction of Testing charges	Violation of rules	407,000

23	C&W	12	Irregular payments without technical sanction	Violation of rules	668,450,000
24		16	Overpayment due to allowing higher rate	Overpayment	172,000
25		17	Overpayment due to non deduction of voids	Overpayment	745,000
26		18	Overpayment due to allowing higher rate	Overpayment	702,000
27		19	Loss to Government	Overpayment	221,000
28		20	Recovery of penalty for late completion	Violation of rules	3,936,000
29		22	Overpayment	Overpayment	179,000
30		23	Loss to Government due to not awarding work on lowest rates	Violation of rules	576,000
31		25	Overpayment & Non Imposition of penalty amounting	Overpayment	908,000
32		26	Less recovery of penalty	Violation of rules	245,000
33		27	Overpayment due to allowing higher rate	Overpayment	149,000
34		28	Overpayment due to allowing higher rate	Overpayment	72,000
35		29	Non deposit of Government Revenue	Violation of rules	137,000
36		30	Overpayment due to allowing higher rate	Overpayment	178,000
37		31	Overpayment due to allowing higher rate	Overpayment	85,000
38		32	With drawl of funds in anticipation of work done and Non deposit of Government Revenue	Violation of rules	1,739,000
39		34	Loss due to non deduction of professional tax	Violation of rules	440,000
40		35	Non Deduction of Voids etc. - Recovery	Violation of rules	452,000
41		36	Overpayment due to non utilization of available material	Overpayment	1,083,000
42		37	Irregular payment out of deposit-II and Non recovery of security	Violation of rules	5,210,000
43		38	Overpayment due to allowing higher rate	Overpayment	287,000

Annex-B

**EDO wise Expenditure Summary
District Dir Lower 2011-12**

S.No	Name of Office	Salary (Rs)	Non Salary (Rs)	Total(Rs)	% of Total Expenditure
1	District Coordination Officer	42,028,352	54,411,284	96,439,636	2.72%
2	EDO (F&P)	9,304,789	2,185,508	11,490,297	0.32%
3	EDO Education	2,412,180,617	75,145,664	2,487,326,281	70.08%
4	EDO Works & Services	110,609,427	60,039,697	170,649,124	4.81%
5	EDO Health	317,443,810	67,748,318	385,192,128	10.85%
6	EDO Agriculture	58,636,510	13,891,490	72,528,000	2.04%
7	EDO Social Welfare	14,058,499	3,396,315	17,454,814	0.49%
8	DOR&E	40,514,996	12,729,406	53,244,402	1.50%
	Total	3,004,777,000	289,547,682	3,294,324,682	
		84.66%	8.16%	92.82%	
Total Developmental Expenditure				254,772,000	7.18%
Total Expenditure				3,549,096,682	100%

Annex-C

Detail of Closed schemes

S.No	Name of Scheme	Year of completion	Expenditure incurred by PHE (Rs in Million)	Payment made to WAPDA (Rs)
1	Kass Koto Zone-II	21.10.1997	Record not produced	457,322
2	Kumber Zone-II	8.2.2005	Record not produced	238,276
3	China Samarbagh	6.12.2006	4.352	427,114
4	Kotigram	24-06-2004	3.24	2,462,004
5	Bandgai	05.03.2007	Record not produced	257,165
6	Rabath Kotkai	10.11.2007	Record not produced	378,340
7	Mirgam Payeen	05.06.2007	Record not produced	425,568
8	Ghundo Bagat	25.6.2008	5.625	372,461
9	Chamartalai	25.6.2008	1.203	626,500
10	Rahim Abad	Do	Record not produced	358,305
11	Diyaroon-II	24.6.2009	Record not produced	420,864
12	Khall	25.6.2010	9.562	580,969
13	Anwar Abad Qazi Abad	25.6.2010	8.385	477,076
14	Kambat (Portion)	25.6.2010	6.013	684,405
15	Badin (portion)	25.6.2010	9.302	776,914
16	Taran Mairdan	15.6.2011	6.471	631,166
17	Munjai	Do	9.074	498,842
18	Katasar	22.6.2011	Record not produced	760,400
Total			63.227	10.833
			G. Total	74.06

Annex-D

Detail of deposit -II

S. No	Item No.	Transaction date	opening balance (30.6.12)
1	11/11	4/2003	79,675
2	16/16	do	198,157
3	17/17	do	273,200
4	22/28	5/2004	258,754
6	26/32	do	166,891
7	28/30	do	167,483
8	30/36	do	192,060
9	33/41	9/2004	39,555
10	45/48	1/2005	19,720
11	50/63	4/2005	82,489
12	54/70	6/2005	265,867
13	57/73	6/2005	74,323
14	63/83	9/2005	35,955
15	65/85	10/2005	70,749
16	71/91	10/2005	148,501
17	72/92	10/2005	265,685
18	74/94	10/2005	65,575
19	75/95	10/2005	165,299
20	76/96	10/2005	388,900
21	79/99	10/2005	11,364
22	83/103	10/2005	11,347
23	83a/104	10/2005	270,723
24	84/105	10/2005	126,451
25	89/112	11/2005	80,840
26	94/117	11/2005	33,126
27	95/119	11/2005	100,592
28	97/121	11/2005	122,366
29	103/127	1/2006	81,675
30	105/129	1/2006	300,313
31	106/130	1/2006	100,100
32	112/137	2/2006	116,697
33	114/139	2/2006	27,111
34	115/140	2/2006	107,421
35	116/141	2/2006	315,290
36	118/143	2/2006	111,439
37	120/145	2/2006	30,704
38	112/124	2/2006	446,056
39	113/125	2/2006	21,700
40	114/126	3/2006	246,889
41	118/131	4/2006	66,492
42	119/132	4/2006	166,459
43	120/133	4/2006	204,835

44	124/137	5/2006	3,020,387
45	142	5/2006	242,485
46	142A	5/2006	63,748
47	144	5/2006	58,797
48	145	5/2006	63,210
49	137/152	5/2006	11,000
50	159	5/2006	39,941
51	160	5/2006	40,949
52	161	5/2006	10,860
53	171	5/2006	78,595
54	172	5/2006	18,168
55	177	6/2006	5,778
56	185	6/2006	26,056
57	188	6/2006	32,908
58	190	6/2006	76,420
59	191	6/2006	28,200
60	192	6/2006	38,989
61	195	6/2006	45,375
62	196	6/2006	25,409
63	197	9/2006	26,186
64	198	do	38,159
65	199	do	51,924
66	200	do	50,996
67	201	do	36,575
68	203	10/2006	24,000
69	204	do	142,843
70	205	do	48,958
71	206	do	4,505
72	207	do	41,073
73	209	12/2006	16,480
74	210	1/2007	10,998
75	211	do	3,340
76	212	do	385,023
77	213	do	297,411
78	214	do	295,051
79	215	2/2007	33,600
80	218	2/2007	37,142
81	220	2/2007	114,401
82	221	2/2007	28,750
83	222	2/2007	18,150
84	223	2/2007	26,242
85	226	3/2007	204,791
86	228	3/2007	144,339
87	230	3/2007	36,875
88	231	3/2007	229,495
89	232	3/2007	140,656
90	233	3/2007	111,130

91	234	3/2007	963,376
92	235	3/2007	37,350
93	236	3/2007	7,815
94	237	3/2007	7,365
95	238	3/2007	15,084
96	239	3/2007	58,378
97	242	3/2007	50,608
98	244	3/2007	55,662
99	245	3/2007	58,493
100	246	3/2007	63,637
101	247	3/2007	125,101
102	248	3/2007	197,184
103	249	3/2007	103,399
104	250	3/2007	47,476
105	251	3/2007	63,623
106	253	4//2007	16,400
107	255	4//2007	8,400
108	256	4//2007	59,699
109	260	4//2007	309,738
110	263	4//2007	67,458
111	264	4//2007	50,855
112	265	4//2007	65,580
113	266	4//2007	32,726
114	267	4//2007	111,136
115	268	4//2007	65,401
116	269	4//2007	16,395
117	272	4//2007	129,917
118	274	4//2007	452,671
119	275	4//2007	43,410
120	278	4//2007	71,129
121	279	4//2007	43,578
122	280	4//2007	118,274
123	281	4//2007	129,147
124	283	4//2007	10,005
125	284	4//2007	106,999
126	286	4//2007	266,313
128	292	4//2007	68,245
129	294	4//2007	201,530
130	295	4//2007	145,702
131	296	4//2007	136,768
132	297	4//2007	314,573
133	298	4//2007	363,157
145	317	6/2007	28,202
146	319	6/2007	55,367
147	320	6/2007	51,850
148	326	6/2007	15,050
Total			17,995,422

